

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 1179 - HB 977**

February 13, 2013

**SUMMARY OF BILL:** Corrects various citations referencing several sections of Tennessee Code Annotated and the United States Code, within the Retailers' Sales Tax Act and in Excise Tax Law, which have been previously repealed.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- According to the Department of Revenue, correcting the references to repealed sections of Tennessee Code Annotated and the United States Code will not result in a significant fiscal impact to the state.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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